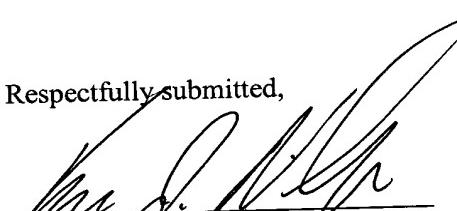


**REMARKS/ARGUMENTS**

The amendment merely corrects an inadvertent error that is easily detected and corrected by one of ordinary skilled in the art. That is, U.S. Patent No. 6,261,276 relates to an apparatus for draining surgical wounds and is unrelated to the "frothing polyurethane dispersion" being described in the Example of the specification. It is also clear that a search of the USPTO website for patents or published applications in the name of -- Dow -- and having -- polyurethane dispersion -- in the title or abstract reveals, inter alia, U.S. Patent No. 6,271,276, "Polyurethane Foams Prepared from Mechanically Frothed Polyurethane Dispersions", which has an Example 1 that has a polyurethane dispersion that is frothed into a foam. Thus, it is clear that this is the PUD being referred to and that an inadvertent error was made that is easily detected and corrected by one of ordinary skill in the art. As such, Applicants respectfully request entry of the amendment.

Respectfully submitted,

  
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